

# Office of the Inspector General

## Semiannual Report to Congress

October 1, 1994 - March 31, 1995



## **Foreword**

*This report, which summarizes the Office of the Inspector General (OIG) activities for the 6-month period ending March 31, 1995, is our twelfth Semiannual Report to Congress.*

*Our accomplishments reflect our continuing determination to redefine our relationships with other DOJ components, to provide more immediate guidance and feedback to program managers, and to remove barriers that previously hindered communication with other parts of the Department. We are committed to promoting the Department's effort to operate as efficiently and economically as possible and to maintain and promote the highest possible standards of integrity.*

**Michael R. Bromwich**  
**Inspector General**

## Table of Contents

### Overview

Highlight .....	1
Initiatives .....	2
PCIE .....	5
Review of Legislation and Regulations .....	5
High Risk Areas .....	5

### Investigations Division

Significant Investigations .....	7
----------------------------------	---

### Audit Division

Significant Audits .....	15
--------------------------	----

### Inspections Division

Significant Inspections .....	23
-------------------------------	----

### Appendices

Audit Reports .....	A-1
Inspection Reports .....	A-12
Glossary of Terms .....	A-13
Reporting Requirements Index .....	A-15

## Listing of Charts

### Investigations Statistics

Source of Allegations .....	12
Preliminary Investigative Caseload .....	12
Investigative Caseload .....	13
Prosecutive Actions .....	13
OIG Monitored Referrals .....	13
Monetary Results .....	13

### Audit Statistics

Funds Recommended for Better Use .....	20
Questioned Costs .....	20
Management Improvements .....	21

### Inspections Statistics

Inspections Workload .....	25
----------------------------	----



By Act of Congress, the Office of the Inspector General (OIG) was established in the Department of Justice on April 14, 1989. The OIG provides leadership and assists management to promote integrity, economy, efficiency, and effectiveness within the Department of Justice (DOJ) and in its financial, contractual, and grant relationships with others. The OIG investigates alleged violations of criminal and civil laws, regulations, and ethical standards arising from the conduct of the Department's employees and its numerous and diverse activities. Also by statute, the OIG must report to the Attorney General, to the public, and to Congress on a semiannual basis regarding significant work of the office.

## STAFFING AND BUDGET

The OIG carries out its mission with a workforce of approximately 400 auditors, inspectors, criminal investigators, and staff. The auditors are located in offices in Washington, D.C., Atlanta, Philadelphia, Chicago, Dallas, Denver, and San Francisco.

OIG criminal investigators are assigned to offices in New York, Washington, D.C., Atlanta, Miami, Chicago, El Paso, McAllen, Tucson, Colorado Springs, San Diego, Los Angeles, San Francisco, and Seattle.

Other components of the OIG — the Inspections Division, the Management & Planning Division, the Office of General Counsel, and the Special Investigations and Review Unit — are located in Washington, D.C.

The OIG's Fiscal Year 1995 appropriation provided \$30,484,000 for 331 permanent positions and associated operating expenses. In addition, the OIG expects to receive another \$8,761,000 as reimbursements from other components that pay for an additional 80 positions and for the conduct of financial statement audits.



## ATTORNEY GENERAL EXPANDS OIG JURISDICTION

## HIGHLIGHT

The legislation that created the OIG attempted to add an Inspector General to the Department without displacing the existing Office of Professional Responsibility (OPR), an unwieldy compromise that blurred their respective responsibilities. Subsequent efforts to improve on this structure and to eliminate the associated confusion and potential for duplication were ineffective.

On November 8, 1994, the Attorney General issued an Order that substantially clarified and expanded the OIG's responsibilities to investigate misconduct by DOJ employees. Attorney General Order No. 1931-94 gives the Inspector General broad jurisdiction to investigate allegations of misconduct by any DOJ attorney, investigator, or other employee, or of waste, fraud, or abuse by any contractor, grantee, or other person doing business with or receiving benefits from the DOJ and its various component agencies.



**HIGHLIGHT**

The Order defines two exceptions to this broad jurisdiction:

- (1) The Department's OPR retains its authority to investigate misconduct by Department attorneys that relates to the exercise of their authority to investigate, litigate, or provide legal advice, and, where related to those issues, the associated conduct of Department investigators.
- (2) Both the Federal Bureau of Investigation (FBI) and the Drug Enforcement Administration (DEA) also have Offices of Professional Responsibility that are authorized to investigate misconduct by employees of their respective agencies.

Finally, the new Order establishes a procedure for the Deputy Attorney General to assign other employee misconduct cases to the Inspector General when circumstances might warrant, and the Order also improves the exchange of case-related information among the OIG, OPR, FBI, and DEA.

**INITIATIVES****THE CRIME ACT**

The Violent Crime Control and Law Enforcement Act of 1994 (Crime Act) was perhaps the Department's largest and most important undertaking of the past year. Since the Act was passed, the OIG has worked with the Department to define the policies and standards that will govern operation of the grant programs created by the Crime Act — some \$30 billion for states and localities for crime control, prisons, community policing, and related social programs.

In the summer of 1994, OIG auditors, inspectors, and senior managers began working with the Police Hiring Supplemental Program Task Force, the Office of Justice Programs (OJP), and eventually with the Office of Community Oriented Policing Services (COPS) and the Associate Attorney General's Crime Act Implementation Group. The association was a novel form of partnership, based on a common desire to assure that these programs be as well-run and fiscally secure as possible. The OIG's work took several forms:

**Program Design:** The OIG reviewed draft program announcements and application kits for both OJP and COPS grant programs to assess the quality of the information that the Department gave to potential applicants, and that applicants gave to the Department grant-makers. The OIG focused on eligibility and accountability issues — such as supplanting and matching of funds, and financial recordkeeping — so that grant applicants would know in advance what were permissible uses of the funds, and so DOJ grant officers would have information that would be of value to them when screening applicants. Program design documents that were reviewed during this reporting period concerned the COPS FAST, COPS AHEAD, and COPS MORE programs, OJP Drug Courts, Violent Crimes Against Women, and the Violent Offender Incarceration Grant Programs.

## INITIATIVES

Screening: In consultation with DOJ program managers, the OIG sent auditors and inspectors into the field to review selected grant applicants to determine whether the information contained in their applications was accurate, complete, and supported by adequate documentation. They also evaluated whether community groups and appropriate public and private agencies were consulted in the formulation of the applications, and whether problems existed that might impede successful grant implementation in the communities. OIG teams travelled to meet with applicants in Oklahoma, New Jersey, Tennessee, Kansas, Missouri, South Carolina, and New Hampshire.

Investigating: Where appropriate, allegations of false statements and misrepresentations in grant applications, and of misuse of grant funds, will be investigated by the OIG and referred for prosecution.

*THE NATIONAL PERFORMANCE REVIEW*

In recognition of the teachings of the National Performance Review and the effort to "reinvent" government, the OIG has engaged in an extensive outreach to Department components and program managers to offer services and assistance far different from our usual audit and inspection products. These activities are often collegial rather than adversarial and reflect a studied effort to share our information, insights, and resources to achieve meaningful and positive program changes. Illustrative of these initiatives are the following:

DOJ Aircraft Management: During this reporting period, the OIG issued audit reports pertaining to the operation of Department aircraft in the FBI and United States Marshals Service (USMS) and the procurement activities in support of Border Patrol air operations. Additional reports concerning DEA and Immigration and Naturalization Service (INS) air operations will be completed in the near future. The practical experience gleaned from this comprehensive examination is now being offered in a non-audit context to the Department's Aviation Policy Working Group. The Working Group is an activity of the Office of Investigative Agency Policies and consists of representatives from the FBI, USMS, INS, DEA, Bureau of Prisons, and Justice Management Division (which also serves as the Criminal Division representative). The Working Group provides a forum to discuss DOJ aviation resource management issues and makes recommendations on the effective use and consolidation of the Department's aircraft fleets.

INS Automation Initiatives: The Audit Division continues to work with Department management to address new and potentially complex issues associated with INS' effort to implement concurrently 12 major automation initiatives. There are at least six contracts, totaling almost \$525 million, involved in this project with life cycle costs estimated to exceed \$1 billion. At the Attorney General's suggestion, the INS Commissioner is working with the OIG and Justice Management Division to monitor the effective use of INS' automation resources and to identify and avoid potential problems in the implementation of these major procurement and automation initiatives.



## INITIATIVES

PCIE Internet Initiatives: The OIG continues to work with other Inspectors General to enhance the Inspector General Network (IGNet), a computer network using Internet services. IGNet enables Inspectors General throughout government to communicate with each other and to share among themselves and with the general public important audit and inspection reports and other materials relating to the integrity and efficiency of the Federal Government.

Integrity Awareness: In addition to responding swiftly to misconduct allegations, the OIG believes that worthwhile benefits can result from an effort to educate and deter employees from engaging in such misconduct. To educate DOJ employees on ethics, the consequences of misconduct, and the preservation of the public trust, OIG agents continued their practice of giving integrity awareness briefings, reaching 1,186 DOJ employees at 25 different events.

Reinventing Ourselves: During this period, a number of initiatives have been undertaken to streamline our own organization and operations. For example:

- In response to an internal customer survey, the Management and Planning Division instituted an electronic bulletin board on its wide area network. This bulletin board provides an efficient means for disseminating new information throughout the OIG and a reference to frequently requested information.
- The Audit Division divided the ADP and Financial Statement Audit Office into the Computer Security and Information Technology Audit Office and the Financial Statement Audit Office. With passage of new Chief Financial Officers (CFO) legislation and the increased development of ADP systems in the Department, the CFO and ADP audit functions require independent offices to meet the increased responsibilities.
- The Inspections Division reorganized to reflect the Department's functions and structure. The Division now comprises two evaluation offices: one that will evaluate law enforcement operations and a second that will evaluate legal, corrections, and justice programs. This change will strengthen component expertise and long-term relationships with component stakeholders and decision makers and reduce significantly the size of the Division's headquarters staff.
- The Special Investigations and Review Unit (SIRU) reports directly to the Inspector General and performs studies for Department components on sensitive topics, investigates selected allegations of DOJ employee misconduct, reviews allegations of wasteful activities in the components, performs management and program reviews of DOJ operations, and conducts internal OIG reviews. SIRU and other OIG personnel began two significant reviews during the reporting period. At the request of the House Permanent

Select Committee on Intelligence, the OIG is conducting a review of the FBI's investigation of the loss of its intelligence assets in 1985-86 and its role in subsequent efforts to explain compromised FBI and Central Intelligence Agency (CIA) cases of that period. The OIG also is conducting a review, requested by the Deputy Attorney General, to determine what DOJ knew and did regarding the 1990 murder in Guatemala of United States citizen Michael DeVine, the CIA's relationship to the Guatemalan Army officer Julio Roberto Alpirez, and the capture and death of Guatemalan guerrilla leader Efraim Bamaca Velasquez. Each review is ongoing.

## **INITIATIVES**

### ***PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY ACTIVITIES***

The Inspector General is a member of the President's Council on Integrity and Efficiency (PCIE). Senior members of the OIG participate in PCIE activities — such as the Inspections Roundtable, an annual investigations conference, and meetings of the Chief Financial Officers Group — that relate to their respective duties. The Inspector General also is a member of the Investigative Standards and Training Subcommittee and the Professional Development Committee.

During the past six months, the OIG began participating in the development of committee rules for the PCIE Inspections Roundtable that soon will become a formal standing committee. The Inspector General chairs the ad hoc committee for the IGSNet. In addition, the OIG provided data for use in the PCIE's Review of Federal Credit Programs and Non-Tax Receivables. Finally, the OIG participated in the 1994 external quality control review (peer) process by reviewing the audit operations of the OIG for the Agency for International Development.

### ***REVIEW OF LEGISLATION AND REGULATIONS***

The Inspector General Act of 1978, as amended, directs the Inspector General to review proposed legislation and regulations relating to the programs and operations of the Department. Although the Department's Office of Legislative Affairs reviews all proposed or enacted legislation that could affect the Department's activities, the OIG independently reviews proposed legislation regarding the OIG itself or fraud, waste, and abuse in the Department's programs or operations. The OIG recently reviewed several pieces of proposed legislation, commented on the "Office of Government Ethics Authorization Act of 1995," and summarized comments from Inspector General offices regarding the proposed Inspector General Reform Act for the PCIE Legislative Committee.

### ***HIGH RISK AREAS***

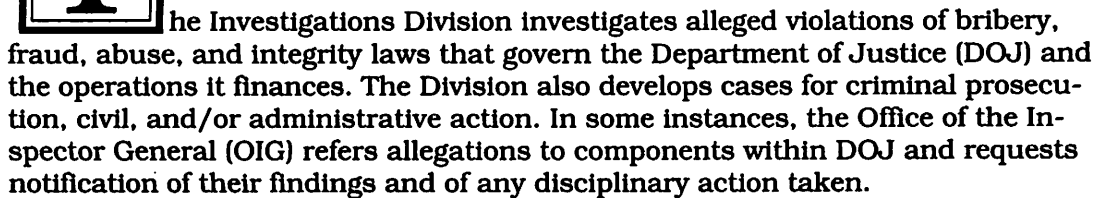
The Department and the Office of Management and Budget have identified 10 specific DOJ activities that have a "high risk" for fraud, waste, and abuse. During this reporting period, the OIG issued 14 audit and inspection reports that addressed five of the 10 identified high risk areas.



## ***THE INVESTIGATIONS DIVISION***



*The Investigations Division investigates alleged violations of bribery, fraud, abuse, and integrity laws that govern the Department of Justice and the operations it finances.*



## SIGNIFICANT INVESTIGATIONS

- Semiannual Report to Congress \_\_\_\_\_

**SIGNIFICANT  
INVESTIGATIONS**

■ In the Northern District of California, an INS information officer and a middleman were charged with trafficking in fraudulent documents. Immigration inspectors alerted the OIG to a fraudulent INS travel document carried by an alien. OIG agents traced the document to an information officer, who admitted to selling 10 fraudulent documents for \$500 apiece through a middleman. The middleman admitted that, in concert with the information officer, he sold an additional 15-20 documents for \$1,000 each. Judicial proceedings are pending.

■ In the Central District of California, an INS political asylum clerk pled guilty to charges of bribery and visa fraud. The clerk admitted to accepting at least \$10,000 in cash and over \$2,000 in jewelry in exchange for INS documents. The clerk resigned from INS and is awaiting sentencing.

**DRUGS**

■ Operation Wolfpack — a three-year investigation by the OIG, the Federal Bureau of Investigation (FBI), the U.S. Customs Service, and the Internal Revenue Service — resulted in charges against an INS immigration inspector for conspiracy to import and possession with intent to distribute a controlled substance. Also arrested were a U.S. Customs inspector and a civilian. Operation Wolfpack focused on the inspectors who allowed vehicles carrying multi-kilo loads of cocaine valued at \$78 million to pass through their assigned inspection lanes at a Port of Entry. Three civilian coconspirators also have been charged and currently are wanted. Judicial proceedings in the Southern District of California are pending.

■ A Westchester County, New York, corrections officer was arrested by OIG agents and charged with bribery and attempted distribution of drugs in a prison facility. The Department of Corrections for the County has a contract to house Federal prisoners for the USMS. A Drug Enforcement Administration (DEA) Task Force initiated an investigation in the County jail based on information developed by the OIG. Six months into the investigation, the Task Force informed the OIG that a corrections officer was interested in assisting in smuggling drugs into the facility. The corrections officer met with an undercover officer and accepted bribes in return for removing drug proceeds from the prison and for delivering heroin to an inmate. Subsequently, the DEA Task Force arrested four civilians and three inmates for taking part in the conspiracy to smuggle drugs into the jail. Prosecutions are taking place in the Eastern District of New York.

■ In the Southern District of Texas, a two-year OIG and INS Organized Crime Drug Enforcement Task Force investigation resulted in bribery charges against a former INS immigration inspector. The investigation disclosed that between 1991 and December 1993 the inspector allowed numerous loads of marijuana to pass through his inspection lane at a Port of Entry. Examination of the inspector's financial records disclosed over \$33,000 in transactions that coincided with dates on which he was known to have received bribe payments. In the early stages of the investigation, the inspector resigned from INS. Trial is pending.



**SIGNIFICANT  
INVESTIGATIONS**

■ In the District of Arizona, a joint OIG and U.S. Customs Service investigation resulted in the arrest of a drug trafficker on charges of bribery and conspiracy to import cocaine. The defendant had offered an immigration inspector \$20,000 to allow a cocaine-laden vehicle to pass through a Port of Entry. The immigration inspector cooperated with the Government and provided information on the bribe offer. Trial is scheduled for May.

■ In the Southern District of Florida, a case manager in a Bureau of Prisons (BOP) halfway house pled guilty to possession of cocaine with intent to distribute. The OIG received information that the case manager had bought and sold cocaine from inmates. In this joint OIG and FBI investigation, the case manager was arrested after receiving in excess of a kilogram of cocaine from an undercover operative. Sentencing is scheduled for June.

■ In the Northern District of Georgia, a BOP food service foreman pled guilty to charges of attempting to introduce a controlled substance into a Federal institution. In a joint OIG and FBI undercover drug operation, the foreman met with an undercover agent posing as the girlfriend of an inmate and agreed to smuggle cocaine into the prison for \$3,000. He was arrested at the entrance of the penitentiary with the drugs and money. The foreman was sentenced to 57 months incarceration and three years probation and ordered to pay a \$2,000 fine.

**SEXUAL ABUSE**

■ In the Southern District of California, an INS immigration inspector was charged with sexual abuse, bribery, and deprivation of rights under color of law. The inspector used his position to extort sexual favors and sexually abuse female aliens. He was a "special cases officer" who decided appeals of foreign nationals whose Border Crosser Cards had been confiscated. The inspector has resigned from his position with INS and judicial proceedings continue.

■ An INS Border Patrol agent pled no contest to the transportation of persons for immoral purposes and was sentenced to one year in the Arizona State Prison. This joint OIG and Nogales Police Department investigation revealed that the agent had apprehended two alien females in September 1993 and raped one. The former agent has been indicted on charges of bribery, harboring illegal aliens, and civil rights violations and is being prosecuted by the United States Attorney's Office in Arizona.

**MISCONDUCT**

The Department of Justice's former acting director of the Office for Victims of Crime pled guilty to financial conflict of interest. The acting director had failed to recuse herself from decisions regarding a National Institute of Justice grantee with which she was actively seeking employment. The case is being handled by the Department's Public Integrity Section. Sentencing is scheduled for May.

SIGNIFICANT  
INVESTIGATIONS

## BRIBERY

Friday, July 1, 1994 ★ ★ ★ SAN FRANCISCO EXAMINER

## Top INS deputy arrested in sale of green cards

Suspect  
residence  
for at les

By Seth Rose  
OF THE EXAMINER

A senior of  
gration and N  
in San Franci  
for allegedly  
green cards in  
call one of the  
hit the agency

The scheme  
ruption case ag  
co INS official  
In a criminal  
U.S. District Co  
sealed until yest  
cials charge the  
perjury in

AB San Francisco Chronicle ★ ★ ★ ★ SATURDAY, JUNE 2, 1994

## INS Official Arrested For Selling Green Cards

A senior o  
Francisco offic  
tion and Nat  
has been arre  
with selling gre

The scheme  
ruption case ag  
co INS official  
In a criminal  
U.S. District Co  
sealed until yest  
cials charge the  
perjury in

## 이민국관리 영주권불법판매

SF지역부국장 연방법무부수사국서 체포

불법체류자들에게 영  
주권상 불법이득에 이  
관할부의 주권이국에 위  
한 샌프란시스코 이민국  
고위관리인 연방법무부  
수사국에 의해 연미류  
잡혔다.  
지난달 30일 샌프란시  
스코 이민국 부국장 정  
타일 타이더(45)는 임시  
로 근무중인 대사에서  
체포돼 현재 델라웨어  
연방법무부 수사국에  
바르본 샌프란시스코 이  
민국 부국장 임파원 바  
이튼가 지난 334호 경  
프랜시스코에서 불법체

■ Our last Semiannual Report to Congress described a case in which an INS deputy assistant district director for examinations pled guilty to conspiring to commit bribery and obstruction of justice. He had been selling illegally obtained green cards and also entered fraudulent data into the INS alien data base. During this reporting period, he was sentenced to 30 months in prison and three years probation and ordered to pay a \$10,000 fine.

■ Operation Wildcard resulted in the indictment of seven East Indians for bribing an INS employee who was cooperating with the OIG in return for Employment Authorization Documents (EADs). The OIG initiated the investigation after an INS employee reported to supervisory personnel that an East Indian had offered a bribe. Over the course of 10 months, the cooperating employee was paid \$89,500 in bribes in exchange for the issuance of 76 EADs. INS agents arrested 19 aliens who had received the illegally obtained EADs. Two of the East Indians charged with bribery pled guilty and one was convicted after a jury trial. Judicial proceedings continue in the Northern District of Illinois.

California media coverage of the arrest of a high-ranking INS official for bribery.

■ In the Eastern District of California, a private immigration consultant was indicted for bribery of a public official. The consultant is a former county probation officer who had been fired from that position for accepting bribes. The consultant approached an INS clerk and offered her a bribe in exchange for work authorization cards. The employee contacted the OIG and agreed to pose as a corrupt employee. The consultant paid the clerk over \$29,000 in return for various INS work permits and green cards. The defendant is awaiting trial.

■ In the District of Nevada, a lengthy OIG joint investigation with INS' Operation Desert Deception resulted in the indictment of a former INS legalization officer and a codefendant for conspiracy, bribery, and aiding and abetting. The officer had solicited and received payments to adjudicate legalization applications and provide benefits to ineligible aliens. The conspirators pled guilty and are scheduled for sentencing in May.

■ In the District of Arizona, an INS immigration inspector and a second defendant pled guilty to charges of bribery. The inspector, assigned to a Port of Entry, provided in excess of 50 Border Crosser Cards to undocumented aliens without conducting proper criminal records inquiries or obtaining authentic proof of identification. The inspector resigned from INS, and both are awaiting sentencing.

**ALIEN SMUGGLING****SIGNIFICANT  
INVESTIGATIONS**

■ In the Eastern District of New York, an INS immigration inspector assigned to John F. Kennedy International Airport pled guilty to smuggling aliens into the United States. The off-duty inspector was caught when he met an arriving passenger whom he attempted to have cleared through the inspection process by a colleague. The colleague refused to cooperate when he realized that the passenger's passport contained a fraudulent visa. The inspector subsequently confessed that on eight or nine occasions in 1994 he accepted bribes of \$1,500 or more to allow illegal aliens to pass undetected through the inspection process at the airport. Sentencing is pending.

■ In the Eastern District of New York, two security officers employed by a firm under contract to INS were charged with bribery and attempted smuggling of aliens. Working at John F. Kennedy International Airport, the security officers were responsible for the immediate deportation of aliens who were being excluded from the United States. The officers often sold aliens their own passports back to them; stole their money and jewelry, claiming it would be returned to them upon departure; and allowed aliens to escape in exchange for \$10,000. Judicial action is pending.

**GAMBLING**

In the District of Hawaii, an INS trial attorney pled guilty to gambling. The attorney was running a sports betting operation in the INS district office during business hours. Several INS employees placed bets with the attorney and three received letters of reprimand for their actions. The attorney was sentenced to 75 hours community service and one year supervised probation. Final administrative action by INS against the attorney is pending.

**THEFT**

In the Central District of California, a BOP facility manager was indicted for theft of Government money. A routine BOP audit at a correctional facility discovered irregularities in monies held for inmates. During an interview by OIG agents, the facility manager confessed to stealing approximately \$23,000 in quarters that were to be distributed to inmates for use inside the prison. The manager resigned from BOP and was sentenced to six months in jail and four years probation and ordered to make restitution of \$23,000.

**PERJURY**

A BOP correctional officer who was tried and convicted in Federal court on charges of harboring an escapee committed perjury during her trial. At her trial, the correctional officer's husband testified as an alibi witness. Based on false declarations by the correctional officer and her husband, they were charged with perjury and convicted in the Western District of Texas. The correctional officer was sentenced to 18 months in prison, and her husband was ordered confined to a halfway house for six months.



**INVESTIGATIONS  
STATISTICS**

<i>Source of Allegations Received</i>	<i>Number</i>
<i>---Hotline (telephone and mail)</i>	<b>510</b>
<i>---Other sources</i>	<b>2,194</b>
<b><i>TOTAL Allegations Received</i></b>	<b>2,704</b>
<b><i>Disposition of Total Allegations Received</i></b>	
<i>---Preliminary investigations in progress 3/31/95</i>	<b>112</b>
<i>---Investigations initiated this period</i>	<b>150</b>
<i>---Referred to DOJ component and monitored</i>	<b>244</b>
<i>---Management Issues within and outside DOJ</i>	<b>1,706</b>
<i>---No action required</i>	<b>424</b>
<i>---Consolidated with another allegation in a category above</i>	<b>52</b>
<i>---Pending disposition</i>	<b>16</b>
<b><i>TOTAL</i></b>	<b>2,704</b>

**Preliminary Investigative Caseload**

A preliminary investigation is an initial review of an allegation that appears to have limited information upon which to proceed. These investigations are conducted to clarify complaints and determine whether to conduct a full investigation.

<b><i>Reclassified to full investigation</i></b>	<b>131</b>
<b><i>Consolidated with another allegation</i></b>	<b>4</b>
<b><i>No further action required</i></b>	<b>164</b>
<b><i>Returned to DOJ component as Management Issue</i></b>	<b>72</b>
<b><i>Referred to DOJ component and monitored</i></b>	<b>13</b>
<b><i>Preliminary Investigations in progress as of 03/31/95</i></b>	<b>112</b>

## INVESTIGATIONS STATISTICS

<i>Investigative Caseload</i>	
<i>Investigations opened this period</i>	<i>206</i>
<i>Investigations closed this period</i>	<i>207</i>
<i>Investigations in progress as of 03/31/95</i>	<i>351</i>

<i>Prosecutive Actions</i>	
<i>Investigations referred for prosecution this period</i>	<i>76</i>
--- <i>Investigations accepted</i>	<i>36</i>
--- <i>Prosecutions declined</i>	<i>40</i>
--- <i>Pending acceptance for prosecution*</i>	<i>31</i>
<i>Criminal Indictments/Informations</i>	<i>44</i>
<i>Arrests</i>	<i>66</i>
<i>Convictions</i>	<i>56</i>

\* Many investigations have been in a prosecutor's office for more than one reporting period.

<i>OIG Monitored Referrals</i>	
<i>Cases opened this period</i>	<i>163</i>
<i>Cases closed or reclassified/consolidated</i>	<i>192</i>
<i>Monitored referrals in progress as of 3/31/95</i>	<i>573</i>

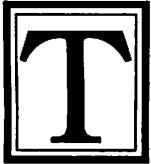
<i>Monetary Results</i>	
<i>Fines/Restitutions/Recoveries</i>	<i>\$157,685</i>

## ***THE AUDIT DIVISION***



***The Audit Division is responsible for independent reviews of Department of Justice organizations, programs, functions, automated data processing systems, and financial statement audits.***





The Audit Division is responsible for independent reviews of Department of Justice (DOJ) organizations, programs, functions, automated data processing systems, and financial statement audits. The Audit Division also conducts external audits of expenditures and programs made under DOJ contracts, grants, and other agreements, as well as reviewing audits performed by outside accounting firms on such expenditures. Audits are conducted in accordance with the Comptroller General's Government Auditing Standards and related professional auditing standards. The Audit Division produces a wide variety of audit products designed to notify Department management of issues needing attention and assists the Investigations Division in complex fraud cases.

## ***INS' PASSENGER ACCELERATED SERVICE SYSTEM PILOT PROGRAM***

The Immigration and Naturalization Service's (INS) Passenger Accelerated Service System (INSPASS) pilot program was established to assess the feasibility of automating the immigration inspection process. The review focused on the overall system and on implementation of the pilot program for low risk, frequent business travelers. We found that INSPASS has the potential to be a cost-effective and secure means of reducing processing time for frequent travelers. If properly implemented, INSPASS can assist INS in providing required Federal inspection services to passengers upon arrival in the United States on scheduled airline flights within 45 minutes of their arrival.

Before INSPASS can be considered for nationwide expansion, INS needs to address several weaknesses. These include: (1) improving the INSPASS kiosk design; (2) processing automated inspections within 30 seconds; (3) ensuring accurate data entry of participants' enrollment data; (4) increasing enrollment through a marketing and promotional campaign; (5) selecting a reliable and secure biometric identifier; (6) selecting an appropriate identity card; and (7) dedicating adequately trained and committed INS staff.

## ***USE OF THIRD PARTY DRAFT PAYMENTS BY THE FEDERAL BUREAU OF INVESTIGATION***

During Fiscal Year (FY) 1993, the Federal Bureau of Investigation (FBI) processed more than \$71.9 million in drafts at 63 sites. Our audit established that the FBI's management control structure for the use of drafts provides reasonable safeguards against waste, unauthorized use, and theft. However, we suggested that FBI managers improve management controls so the program will operate more efficiently and effectively. FBI managers should: (1) streamline guidance for approving draft payments, reduce unnecessary documentation requirements, and improve adherence to needed requirements; (2) streamline bank reconciliations to use headquarters resources more efficiently; (3) reexamine the practice of quarterly audits to use field office resources more efficiently; and (4) make more timely reviews of confidential drafts to identify deficiencies.

## ***SIGNIFICANT AUDITS***

**SIGNIFICANT  
AUDITS*****THE FBI MANAGEMENT OF AVIATION OPERATIONS***

The FBI aviation program's operating costs for FY 1993 were approximately \$8.4 million. The fleet comprised 96 aircraft with an estimated value of \$21 million. The audit disclosed that the FBI met nearly all the pilot certification and recent flight experience requirements. Nonetheless, the FBI should ensure that all Bureau pilots maintain the required certifications for recent flight experience. The FBI generally maintained its aircraft in an acceptable manner. However, the preparation and maintenance of adequate records needs to be improved to reduce the possibility of overlooking required maintenance and to reduce the potential liability resulting from the lack of adequate maintenance records.

The FBI aviation program lacked a comprehensive safety program. Significant safety program elements, including procedures and standards to support an effective accident prevention effort, were either weak or nonexistent. The cost of aircraft operations for FY 1993 was understated by about \$2 million because the FBI did not implement and maintain a system to accumulate and report aircraft costs accurately as required.

***THE U.S. MARSHALS SERVICE MANAGEMENT OF AVIATION OPERATIONS***

The U.S. Marshals Service (USMS) aviation program's operating costs for FY 1993 were approximately \$25 million. The fleet is composed of 14 aircraft with an estimated value of \$7 million. In the first six months of FY 1994, the USMS transported approximately 28,000 people.

The audit disclosed that the USMS generally maintained its aircraft properly. The preparation and maintenance of adequate records needs to be improved to reduce the possibility that required maintenance will be overlooked and to reduce potential liability resulting from lack of maintenance records. Overall, the USMS met all pilot certification and recent flight experience requirements. Some pilots, however, need to document night flying experience. The cost of aircraft operations reported to the General Services Administration for FY 1993 was understated by approximately \$4.4 million because the USMS inaccurately accumulated and reported aircraft costs, in violation of Office of Management and Budget (OMB) Circular A-126. Of the Department's five air fleets, the USMS Air Operations Division was the only aviation organization with a performance measurement system. The USMS can strengthen the effectiveness of the Division's performance, planning, and evaluation by collecting data necessary to assess performance measures and by requiring full and accurate reporting on all goals and measures.

***PROCUREMENT ACTIVITIES FOR THE U.S. BORDER PATROL AIR OPERATIONS***

The headquarters for the Border Patrol air operations, referred to as the Air Operations Center, provides functional support for air operations in areas such as funding, procurement, maintenance, safety, and training. Total funds obligated by the Center during the audit period were approximately \$8.1 million.

**SIGNIFICANT  
AUDITS**

The Air Operations Center's small purchase procurement system processed requisitions for critically needed aircraft parts and services in a timely manner. Nonetheless, almost one-third of the time, the Center's overall processing of small purchases did not adhere to procurement regulations for obtaining maximum practical competition and fair and reasonable prices. Although the Center procurement staff adhered to appropriate regulations to obtain fair and reasonable prices for contracts, deficiencies in contract processing led to delays of 18 months or more.

Probably the most significant feature of this audit was the discovery that the Border Patrol had awarded a multimillion dollar contract for the procurement of up to 15 new helicopters without adequately assessing feasible options. As a result, it risked investing \$11-13 million with no assurance that such expenditures were the most effective use of air program funds. We are pleased to report that action on this contract was deferred pending further evaluation of the Border Patrol's needs and alternatives.

***CASH COLLECTIONS AT DISTRICTS AND PORTS IN THE INS***

The INS reported that about \$194 million in fees, fines, and bond receipts were collected at domestic districts and Ports of Entry in FY 1993. The Treasury and Justice Departments' procedures require agencies to deposit receipts of \$1,000 or more on the same day received and prior to the depository's cutoff time. When the same day deposit is not cost-effective, next day deposit of monies must be performed.

We identified material weaknesses in the receipt, safeguarding, and deposit of collections. These weaknesses increase the risk of misuse, diversion, or theft of funds. The audit suggested that INS strengthen internal controls and ensure adherence to established Administrative Manual procedures that provide for timely cash collections and deposits. In addition, we found that INS needs to streamline its cash collection process and make more timely deposits. Cash collections tested at select locations took an average of at least five workdays to process and deposit.

***THE BOP'S SYSTEM FOR IDENTIFYING SPECIAL NEEDS OFFENDERS  
AND THEIR SERVICES***

An audit concluded that the Bureau of Prisons (BOP) has shown an awareness and commitment to provide services and accommodations to special needs offenders in a responsive manner. However, BOP needs to improve its data collection efforts within SENTRY, the BOP's data base system of inmate information, for inmates with disabilities.

We recommended that BOP: (1) revise its policy on disability assignments to require that all disabilities be maintained in SENTRY and formulate a procedure that would also tally the total number of inmates with disabilities; (2) identify and track inmates with disabilities adequately; and (3) reassign responsibility for updating the disability assignments to appropriate personnel.



**OTHER  
FUNCTIONS****CHIEF FINANCIAL OFFICERS ACT OF 1990/  
THE GOVERNMENT MANAGEMENT REFORM ACT OF 1994**

Financial statement audits are performed at the Department by independent public accountants with oversight by the Audit Division. During this semiannual period, audits of the FY 1994 financial statements of the Federal Prison Industries, Inc., Bureau of Prisons Commissary Trust Fund, and Working Capital Fund were completed and issued. Audits of the FY 1994 financial statements of the Asset Forfeiture Program, Community Relations Service, and Radiation Exposure Compensation Trust Fund also were completed, and final reports will be issued in the next semiannual period.

For the past three years, the INS Fee Accounts received disclaimers of opinions on its financial statements because the status of the accounting records made them unauditable. The Inspector General, in conjunction with the Acting Chief Financial Officer of the Department and the INS, requested that OMB provide a waiver of the requirement for auditing financial statements for the INS Fee Accounts for the period FY 1994 through FY 1996. This waiver will permit INS to use its resources to implement a corrective action plan for financial management, with ongoing support and monitoring by the Audit Division, such that the financial statements of these Fee Accounts will become auditable.

**TRUSTEE AUDITS**

The Audit Division has contributed significantly to the integrity of the bankruptcy system by performing financial audits of trustees under a reimbursable agreement with the Executive Office for United States Trustees.

Financial and compliance audits are performed of Chapter 12 family farmer trustees to evaluate the adequacy of the trustees' accounting systems and related internal controls, compliance with major statutes that could have a material effect upon the financial information provided to the U.S. Trustees and the courts, and the fairness of the trustees' financial representations. In addition, audits are performed of Chapter 7 panel trustees to provide the U.S. Trustees with an assessment of the quality of the panel trustees' accounting for bankruptcy estate assets, cash management practices, and other administrative procedures. During the reporting period, 232 trustee reports were issued.

**SINGLE AUDIT ACT OF 1984**

The Single Audit Act of 1984 and OMB Circulars A-128 and A-133 require recipients of Federal funds to arrange for audits of their activities. These audits report on financial activities, compliance with applicable laws and, in many cases, the adequacy of recipients' internal controls over Federal expenditures. Reports on organizations over which the Department is cognizant or which have a preponderance of Department funds are reviewed to ensure compliance with generally

**OTHER  
FUNCTIONS**

accepted Government auditing standards. In certain circumstances, the Audit Division performs audits of State and local Governments, nonprofit organizations, and Department contracts, and provides requested assistance to these entities. During this period, 133 reports were reviewed and transmitted by the Audit Division encompassing 687 Department contracts, grants, and other agreements totaling \$346,080,458.

**AUDIT FOLLOWUP ACTIVITIES**

OMB Circular A-50, "Audit Followup," requires audit reports to be resolved within six months of their issuance dates. The status of open audit reports is continuously monitored to track the audit resolution and closure process. As of March 31, 1995, the OIG had closed 394 audit reports and was monitoring the resolution process of 130 open audit reports. Of this latter number, one audit report, discussed below, has been unresolved for over six months.

**UNRESOLVED AUDIT OVER 6 MONTHS**

An audit of a Standing Trustee reported that he exceeded allowable limits for compensation by \$2,624. We recommended that the U.S. Trustee require the Standing Trustee to: (1) implement an accounting control that would indicate when the statutory limit for compensation is reached; and (2) reimburse the \$2,624 or take other corrective action as approved by the U.S. Trustee.

The audit remains unresolved because the U.S. Trustee's response to the audit did not address the recommendation regarding an accounting control or indicate whether the U.S. Trustee was in agreement with the recommendation. Further, the response indicated that the U.S. Trustee referred the question regarding the reimbursing of excess compensation to the Executive Office for U.S. Trustees for a decision.

**UPDATE ON  
PRIOR PERIOD  
REPORTS****INS COLLECTION OF CARRIER FEES**

We previously issued an audit report on the INS collection of passenger user fees. We found that INS was not pursuing collection of fees from carriers that failed to remit them properly. We estimated that for the two-year period from January 1, 1991 to December 31, 1992, 22 airlines may have collected, but failed to remit, as much as \$16 million in fees. We can report that INS staff has collected or established payment plans to collect \$478,467 from three of the 22 airlines we identified. According to INS, it also has identified and established payment plans with two additional airlines to collect over \$5 million in unremitted fees.

**AUDIT  
STATISTICS**
**FUNDS RECOMMENDED TO BE PUT TO BETTER USE**

<i>Audit Reports</i>	<i>Number of Audit Reports</i>	<i>Funds Recommended to be Put to Better Use</i>
<i>No management decision was made by beginning of period</i>	<i>1</i>	<i>\$24,508</i>
<i>Issued during period</i>	<i>1</i>	<i>\$87,000</i>
<i>Needing management decision during period</i>	<i>2</i>	<i>\$111,508</i>
<i>Management decisions made during period:</i>		
<i>---Amounts management agreed to put to better use</i>	<i>2</i>	<i>\$111,508</i>
<i>No management decision at end of period</i>	<i>0</i>	<i>\$0</i>

**AUDITS WITH QUESTIONED COSTS**

<i>Audit Reports</i>	<i>Number of Audit Reports</i>	<i>Total Questioned Costs (Including Unsupported Costs)</i>	<i>Unsupported Costs</i>
<i>No management decision was made by beginning of period</i>	<i>20</i>	<i>\$1,945,516</i>	<i>\$131,868</i>
<i>Issued during period</i>	<i>22</i>	<i>\$1,266,183</i>	<i>\$548,696</i>
<i>Needing management decision during period</i>	<i>42</i>	<i>\$3,211,699</i>	<i>\$680,564</i>
<i>Management decisions made during period:</i>			
<i>---Amounts management agreed to recover (disallowed)</i>	<i>31</i>	<i>\$2,564,531</i>	<i>\$550,975</i>
<i>No management decision at end of period</i>	<i>11</i>	<i>\$647,168</i>	<i>\$129,589</i>

**AUDIT  
STATISTICS****AUDITS INVOLVING RECOMMENDATIONS FOR MANAGEMENT IMPROVEMENTS**

<i>Audit Reports</i>	<i>Number of Audit Reports</i>	<i>Total Number of Management Improvements Recommended</i>
<i>No management decision was made by beginning of period</i>	<i>44</i>	<i>199</i>
<i>Issued during period</i>	<i>59</i>	<i>256</i>
<i>Needing management decision during period</i>	<i>103</i>	<i>455</i>
<i>Management decisions made during period:</i>		
<i>---Number management agreed to implement</i>	<i>82*</i>	<i>358</i>
<i>---Number not agreed to implement</i>	<i>1</i>	<i>2</i>
<i>No management decision at end of period</i>	<i>22</i>	<i>95</i>

\* The number of reports is higher because management in some cases took different types of action on a single report.

## ***THE INSPECTIONS DIVISION***



***The Inspections Division performs inspections and program evaluations of Department of Justice components and operations using a wide range of analytical skills and methods.***





## SIGNIFICANT INSPECTIONS

Our review disclosed that the effectiveness of the Immigration and Naturalization Service's (INS) program for providing uniform work authorization documents to aliens and identification of aliens authorized to work in the United States lacked data integrity, efficient application processes, and physical security over material and equipment used in the production of Employment Authorization Documents (EADs).

## PROCESS FOR IMPOSING VISA FINES IN THE INS

According to INS Fiscal Year (FY) 1993 records, immigration inspectors at international airports inspected 483 million passengers of whom 316 million were aliens seeking entry into the United States. Immigration inspectors recommended over 7,500 visa fines against airline companies. Over 5,700 fines, totaling over \$17 million, were actually imposed on the airlines.

Our review estimated that 1,200 fines had also been overlooked during FY 1993 at the five international airports visited. These fines represented about \$3.6 million that could have been collected and deposited to the INS User Fee Account. INS lacked controls and procedures to ensure that documents reflecting the assessment of files were initiated at airports, sent to and received at the National Fines Office (NFO), and recorded in INS' automated tracking system.

Of the fines recommended by INS inspectors, about 1,800 were canceled by the NFO. Most were canceled when NFO reviews disclosed that no visa violations had occurred or that there was insufficient documentation to support a fine.

**SIGNIFICANT  
INSPECTIONS*****CRISIS MANAGEMENT TEAMS IN THE BUREAU OF PRISONS***

The Bureau of Prisons (BOP) requested that we review its Crisis Management Teams (CMT). Inspection objectives were developed in consultation with BOP staff.

The inspection concluded that, based on the training and equipment available, effective communications and management, and team members' and management's confidence in their abilities, the CMTs, working together, generally are capable of handling crisis situations. Disturbance Control Squads (DCS), one component of the CMTs, may not always be capable of independently performing their mission and could be better prepared through increased training and the establishment of physical fitness standards for its members. In addition, BOP needs to ensure that DCS training is reinstituted in annual refresher training for all BOP staff. We also suggested that BOP establish procedures to evaluate the CMTs' performances during actual crises and disseminate the lessons learned throughout the Bureau.

***AMERICANS WITH DISABILITIES ACT TECHNICAL ASSISTANCE GRANT PROGRAM***

The Civil Rights Division's Technical Assistance Grant Program provides technical assistance, disseminates information, and educates the public and private sectors regarding their legal obligations under the Americans with Disabilities Act (ADA) through grants to individuals and nonprofit entities. The inspection showed that the grant award process ensures that Federal funds are properly awarded for the purposes intended by Section 506 of the ADA. Although the program is, on the whole, well managed by the Civil Rights Division, lengthy legal review of some materials produced by grantees contributed to the failure to complete some of these products within the initial 12-month grant period. Also, continued distribution of ADA grant products after the end of the grant period could be improved through establishment of a clearinghouse function.

***COURT SECURITY OFFICER PROGRAM IN THE UNITED STATES MARSHALS SERVICE***

At the locations visited, we found that the Court Security Officer (CSO) Program is operating effectively in screening persons seeking access to buildings under CSO control and in preventing contraband from being brought into Federal court facilities. Some officials offered suggestions for improvement such as the need for more CSOs, more shared CSO positions, and improved equipment. A review of FY 1993 statistics compiled by the United States Marshals Service shows that CSOs confiscated 101 guns, 3,821 knives, and 539 other items of contraband from Federal court facilities. The CSO allocation system appeared reasonable; however, the efforts being undertaken to improve the system will, when finalized, distribute the CSO positions more soundly and provide valuable information for budget forecasting purposes. We found that CSOs were subject to adequate background investigations, received initial orientation, and were qualifying properly in firearms training.

**THE REPORTING OF ACTIONS TAKEN TO CORRECT SELECTED MATERIAL  
WEAKNESSES BY THE DEPARTMENT OF JUSTICE****SIGNIFICANT  
INSPECTIONS**

The Department, in compliance with the Federal Managers' Financial Integrity Act (FMFIA), assesses weaknesses in its programs and operations and schedules and reports on corrective actions. To assess this effort, we reviewed the 1991 and 1992 Reports by the Attorney General on Management Controls to sample actions taken to correct four material weaknesses. Our review disclosed that 43 of 45 corrective actions contained in these reports were completed as reported. The remaining two actions were not scheduled to be completed during this reporting period.

We concluded that the Management Control Reports submitted by the Attorney General for the components reviewed generally were reliable. However, we found that the Justice Management Division (JMD) and the management control staffs of each of the components inspected relied only on the program submissions from the components' program managers to monitor the completion of the actions. We suggested that JMD include in its periodic management Quality Assurance Reviews steps to confirm that corrective actions have in fact been completed as reported.

**OTHER  
ACTIVITIES**

■ During this period, we issued one Inspections Advisory Notice to INS management to advise that an INS district office might not be in compliance with a civil litigation settlement agreement regarding timely processing of Employment Authorization Documents.

■ The Office of the Attorney General asked us to review alleged improprieties involving a nonprofit organization providing services to aliens. Based on our thorough review of the facts, we found the allegations to be unfounded.

■ We were asked by the Office of Management and Budget (OMB) to assess the Department's reinvention efforts to streamline the implementation of the FMFIA (OMB Circular A-123). We reviewed and endorsed the Department's process and, following receipt of our input, OMB granted the Department a waiver from certain requirements of OMB Circular A-123.

**INSPECTIONS  
STATISTICS**

<i>Inspections Workload Accomplishments</i>	
	<b>Number of Inspections</b>
<i>Inspections active at beginning of period</i>	12
<i>Inspections initiated</i>	4
<i>Final reports issued</i>	6
<i>Inspections active at end of reporting period</i>	10

# APPENDIX 1

## AUDIT REPORTS October 1, 1994 - March 31, 1995

### INTERNAL AND EXTERNAL AUDIT REPORTS

Operations and Financial Activities, Federal Prison Industries, Inc., Atlanta, Georgia 1/

Use of Third-Party Draft Payments by the Federal Bureau of Investigation

Weed and Seed Demonstration Project, Kansas City, Missouri Police Department 2/

Satellite Preschool Program, Westside Preparatory School 3/

Immigration and Naturalization Service Fee Accounts Annual Financial Statement for FY 1993

COPS Preaward Review of City of Kinloch, Missouri Police Department

Immigration and Naturalization Service Breach Bond Detention Fund Annual Financial Statement for FY 1993

Radiation Exposure Compensation Trust Fund Annual Financial Statement for FY 1993 and 1992

Summary of Trustee Audit Reports and Findings Issued During FY 1994

Weed and Seed Demonstration Project, Community Development Corporation of Kansas City, Missouri 4/

Working Capital Fund Annual Financial Statement for FY 1994

Weed and Seed Demonstration Project, City of Wilmington, Delaware 5/

Bureau of Prisons' System for Identifying Special Needs Offenders and Their Services

Immigration and Naturalization Service Cash Collections at Districts and Ports 6/

-----  
1/ Total Questioned Costs - \$182,540  
Unsupported Costs - \$182,540

2/ Total Questioned Costs - \$19,235  
Unsupported Costs - \$19,235

3/ Total Questioned Costs - \$134,165

4/ Total Questioned Costs - \$46,608  
Unsupported Costs - \$42,831

5/ Total Questioned Costs - \$4,699

6/ Funds Put to Better Use - \$87,000

COPS Preaward Review of City of Cherry Hill, New Jersey Police Department

Weed and Seed Demonstration Project, City of Charleston, South Carolina 7/

Procurement Activities for the Border Patrol Air Operations

Immigration and Naturalization Service Fee Accounts Annual Financial Statement for FY 1993

Federal Bureau of Investigation Management of Aviation Operations

Federal Prisons Industries, Inc., Annual Financial Statement for FY 1994

Use of Equitable Sharing Revenues by Marin County, California Major Crime Task Force 8/

Bureau of Prisons Annual Financial Statement for FY 1994

Operations and Financial Activities, Federal Prison Industries, Inc., Tucson, Arizona

Immigration and Naturalization Service Fee Accounts and Breach Bond Detention Fund  
Management Letter Report for FY 1993

Immigration and Naturalization Service Passenger Accelerated Service System

Bannum, Inc. (3 Reports)

Weed and Seed Demonstration Project, Denver, Colorado 9/

U.S. Marshals Service Management of Aviation Operations

Weed and Seed Demonstration Project, Washington, D.C. 10/

Chapter 7 Bankruptcy Trustees' Automated Accounting Systems

Weed and Seed Demonstration Project, City of Seattle, Washington 11/

-----  
7/ Total Questioned Costs - \$4,697  
Unsupported Costs - \$4,697

10/ Total Questioned Costs - \$246,622  
Unsupported Costs - \$37,475

8/ Total Questioned Costs - \$184,600

11/ Total Questioned Costs - \$262

9/ Total Questioned Costs - \$169,804  
Unsupported Costs - \$169,804

## TRUSTEE REPORTS

Performed under a reimbursable agreement with the  
Executive Office for U.S. Trustees

Chapter 7 Audit of Panel Trustee Paul T. Carroll, III	MR-40-95-001	Chapter 7 Audit of Panel Trustee Buddy D. Ford	MR-40-95-020
Chapter 7 Audit of Panel Trustee Scott Brown	MR-40-95-002	Chapter 7 Audit of Panel Trustee Richard P. Jahn, Jr.	MR-40-95-021
Chapter 7 Audit of Panel Trustee Robert B. Carter	MR-40-95-003	Chapter 7 Audit of Panel Trustee Thomas E. Ray	MR-40-95-022
Chapter 7 Audit of Panel Trustee Michael Gigandet	MR-40-95-004	Chapter 7 Audit of Panel Trustee Lauren P. Johnson	MR-40-95-023
Chapter 7 Audit of Panel Trustee Thomas W. Frentz	MR-40-95-005	Chapter 7 Audit of Panel Trustee Theo Davis Mann	MR-40-95-024
Chapter 7 Audit of Panel Trustee Gene T. Chambers	MR-40-95-006	Chapter 7 Audit of Panel Trustee John F. Weaver, Sr.	MR-40-95-025
Chapter 7 Audit of Panel Trustee Joseph W. Castlen, III	MR-40-95-007	Chapter 7 Audit of Panel Trustee Richard J. MacLeod	MR-40-95-026
Chapter 7 Audit of Panel Trustee John P. Barbee	MR-40-95-008	Chapter 7 Audit of Panel Trustee James R. Paris	MR-40-95-027
Chapter 7 Audit of Panel Trustee Scott A. Bachert	MR-40-95-009	Chapter 7 Audit of Panel Trustee Ted M. Hunderup	MR-40-95-028
Chapter 7 Audit of Panel Trustee Eugene V. Allen	MR-40-95-010	Chapter 7 Audit of Panel Trustee Michael J. O'Connor	MR-40-95-029
Chapter 7 Audit of Panel Trustee Norman P. Hagemeyer	MR-40-95-011	Chapter 7 Audit of Panel Trustee Roger W. Moister, Jr.	MR-40-95-030
Chapter 7 Audit of Panel Trustee Kevin F. D'Amour	MR-40-95-012	Chapter 7 Audit of Panel Trustee David G. Rogers	MR-40-95-032
Chapter 7 Audit of Panel Trustee Erik Bonde-Henriksen	MR-40-95-013	Chapter 7 Audit of Panel Trustee Soncet R. Kapila	MR-40-95-034
Chapter 7 Audit of Panel Trustee Marcia T. Dunn	MR-40-95-014	Chapter 7 Audit of Panel Trustee James D. Lane, II	MR-40-95-035
Chapter 7 Audit of Panel Trustee Michael H. Fitzpatrick	MR-40-95-015	Chapter 7 Audit of Panel Trustee Dale R.F. Goodman	MR-40-95-036
Chapter 7 Audit of Panel Trustee Maurice K. Guinn	MR-40-95-016	Chapter 7 Audit of Panel Trustee William D. Martin	MR-50-95-001
Chapter 7 Audit of Panel Trustee W. Stephen Reisz	MR-40-95-017	Chapter 7 Audit of Panel Trustee Karen R. Goodman	MR-50-95-002
Chapter 7 Audit of Panel Trustee Marika Tolz	MR-40-95-018	Chapter 7 Audit of Panel Trustee David A. Sergeant	MR-50-95-003
Chapter 7 Audit of Panel Trustee Gordon L. Kiester, Jr.	MR-40-95-019	Chapter 7 Audit of Panel Trustee Arthur L. Eberlein	MR-50-95-004



Chapter 7 Audit of Panel Trustee Michael G. Berland	MR-50-95-005	Chapter 7 Audit of Panel Trustee Jeffrey C. Taylor	MR-50-95-027
Chapter 7 Audit of Panel Trustee Brenda P. Helms	MR-50-95-006	Chapter 7 Audit of Panel Trustee Frederick J. Dery	MR-50-95-028
Chapter 7 Audit of Panel Trustee Habbo G. Fokkena	MR-50-95-007	Chapter 7 Audit of Panel Trustee Lawrence A. Friedman	MR-50-95-029
Chapter 7 Audit of Panel Trustee David Grochocinski	MR-50-95-008	Chapter 7 Audit of Panel Trustee C. Gregory Fifer	MR-50-95-030
Chapter 7 Audit of Panel Trustee Eugene Crane	MR-50-95-009	Chapter 7 Audit of Panel Trustee Paul Borock	MR-50-95-031
Chapter 7 Audit of Panel Trustee Greg C. Gilbert	MR-50-95-010	Chapter 7 Audit of Panel Trustee Charles W. Riske	MR-50-95-032
Chapter 7 Audit of Panel Trustee Brian F. Kidwell	MR-50-95-011	Chapter 7 Audit of Panel Trustee Mariann Pogge	MR-50-95-033
Chapter 7 Audit of Panel Trustee Eric W. Lam	MR-50-95-012	Chapter 7 Audit of Panel Trustee Gordon E. Gouveia	MR-50-95-034
Chapter 7 Audit of Panel Trustee Gina H. Krol	MR-50-95-013	Chapter 7 Audit of Panel Trustee Paul D. Gresk	MR-50-95-035
Chapter 7 Audit of Panel Trustee Leonard M. Groupe	MR-50-95-014	Chapter 7 Audit of Panel Trustee Thomas W. Coffey	MR-50-95-036
Chapter 7 Audit of Panel Trustee Thomas J. Lester	MR-50-95-015	Chapter 7 Audit of Panel Trustee Stuart J. Radloff	MR-50-95-037
Chapter 7 Audit of Panel Trustee John R. Stoebner	MR-50-95-016	Chapter 7 Audit of Panel Trustee Ilene Goldstein	MR-50-95-038
Chapter 7 Audit of Panel Trustee Charles L. Smith	MR-50-95-017	Chapter 7 Audit of Panel Trustee Wayne J. Lennington	MR-50-95-039
Chapter 7 Audit of Panel Trustee Harry R. Terpstra	MR-50-95-018	Chapter 7 Audit of Panel Trustee Michael J. Walro	MR-50-95-040
Chapter 7 Audit of Panel Trustee Edward W. Bergquist	MR-50-95-019	Chapter 7 Audit of Panel Trustee Thomas A. Krudy	MR-50-95-041
Chapter 7 Audit of Panel Trustee Michael J. Iannacone	MR-50-95-020	Chapter 7 Audit of Panel Trustee John C. Reed	MR-50-95-042
Chapter 7 Audit of Panel Trustee Ronald L. Sanchez	MR-50-95-021	Chapter 7 Audit of Panel Trustee Edward Chosnek	MR-50-95-043
Chapter 7 Audit of Panel Trustee Doraine A. Larison	MR-50-95-022	Chapter 7 Audit of Panel Trustee Stuart A. Gold	MR-50-95-044
Chapter 7 Audit of Panel Trustee Jack E. Brown	MR-50-95-023	Chapter 7 Audit of Panel Trustee Norman E. Rouse	MR-50-95-045
Chapter 7 Audit of Panel Trustee Sheridan J. Buckley	MR-50-95-024	Chapter 7 Audit of Panel Trustee Margaret A. Robb	MR-50-95-046
Chapter 7 Audit of Panel Trustee Philip M. Kelly	MR-50-95-025	Chapter 7 Audit of Panel Trustee Frederick M. Luper	MR-50-95-047
Chapter 7 Audit of Panel Trustee Douglas S. Ellmann	MR-50-95-026	Chapter 7 Audit of Panel Trustee Steven S. Davis	MR-50-95-048

Chapter 7 Audit of Panel Trustee John V. LaBarge, Jr.	MR-50-95-049	Chapter 7 Audit of Panel Trustee Daniel J. Sherman	MR-80-95-016
Chapter 7 Audit of Panel Trustee William B. Logan, Jr.	MR-50-95-050	Chapter 7 Audit of Panel Trustee Jeffrey A. Weinman	MR-80-95-017
Chapter 7 Audit of Panel Trustee J. Kevin Checkett	MR-50-95-051	Chapter 7 Audit of Panel Trustee Robert Yaquinto, Jr.	MR-80-95-018
Chapter 7 Audit of Panel Trustee Gregory S. Fehribach	MR-50-95-052	Chapter 7 Audit of Panel Trustee Jeffrey L. Hill	MR-80-95-019
Chapter 7 Audit of Panel Trustee Donald G. Henderson	MR-50-95-053	Chapter 7 Audit of Panel Trustee Paul D. Stuber	MR-80-95-020
Chapter 7 Audit of Panel Trustee Gregory K. Silver	MR-50-95-054	Chapter 7 Audit of Panel Trustee Gary S. Deschenes	MR-80-95-021
Chapter 7 Audit of Panel Trustee William J. Tabor	MR-50-95-055	Chapter 7 Audit of Panel Trustee Dennis W. King	MR-80-95-022
Chapter 7 Audit of Panel Trustee Oralia B. Franco	MR-80-95-001	Chapter 7 Audit of Panel Trustee Janice A. Steinle	MR-80-95-023
Chapter 7 Audit of Panel Trustee Claude R. Smith	MR-80-95-002	Chapter 7 Audit of Panel Trustee Dean T. Ogawa	MR-80-95-024
Chapter 7 Audit of Panel Trustee Robert D. Garrett	MR-80-95-003	Chapter 7 Audit of Panel Trustee Andrew B. Krafur	MR-80-95-025
Chapter 7 Audit of Panel Trustee Gerald R. Miller	MR-80-95-004	Chapter 7 Audit of Panel Trustee Ross J. Wabeke	MR-80-95-026
Chapter 7 Audit of Panel Trustee C. Gail Hunter	MR-80-95-005	Chapter 7 Audit of Panel Trustee Wilbur J. Babin, Jr.	MR-80-95-027
Chapter 7 Audit of Panel Trustee Joseph F. Postnikoff	MR-80-95-006	Chapter 7 Audit of Panel Trustee Steven R. Bailey	MR-80-95-028
Chapter 7 Audit of Panel Trustee Robert J. Getchell	MR-80-95-007	Chapter 7 Audit of Panel Trustee David L. Gladwell	MR-80-95-029
Chapter 7 Audit of Panel Trustee Kenneth G.M. Mather	MR-80-95-008	Chapter 7 Audit of Panel Trustee James R. Chadderdon	MR-80-95-030
Chapter 7 Audit of Panel Trustee Steven W. Soule	MR-80-95-009	Chapter 7 Audit of Panel Trustee Christine J. Jobin	MR-80-95-031
Chapter 7 Audit of Panel Trustee Joseph V. Womack	MR-80-95-010	Chapter 7 Audit of Panel Trustee Jean O. Turner	MR-80-95-032
Chapter 7 Audit of Panel Trustee Cynthia Skeen	MR-80-95-011	Chapter 7 Audit of Panel Trustee Robert A. Anderson	MR-80-95-033
Chapter 7 Audit of Panel Trustee Floyd D. Holder, Jr.	MR-80-95-012	Chapter 7 Audit of Panel Trustee Gary D. Hammond	MR-80-95-034
Chapter 7 Audit of Panel Trustee C. Edward Stirman	MR-80-95-013	Chapter 7 Audit of Panel Trustee Daniel K. Schieffler	MR-80-95-035
Chapter 7 Audit of Panel Trustee John H. Litzler	MR-80-95-014	Chapter 7 Audit of Panel Trustee Wesley D. Burdine	MR-80-95-036
Chapter 7 Audit of Panel Trustee Donald W. Torgrenud	MR-80-95-015	Chapter 7 Audit of Panel Trustee David E. Lewis	MR-80-95-037

Chapter 7 Audit of Panel Trustee Ellen R. Eade	MR-80-95-038	Chapter 7 Audit of Panel Trustee Charles W. Daff	MR-90-95-012
Chapter 7 Audit of Panel Trustee O.M. Calhoun	MR-80-95-039	Chapter 7 Audit of Panel Trustee Alfred H. Siegel	MR-90-95-013
Chapter 7 Audit of Panel Trustee Billy R. Vining	MR-80-95-040	Chapter 7 Audit of Panel Trustee David A. Birdsell	MR-90-95-014
Chapter 7 Audit of Panel Trustee William S. Meeks	MR-80-95-041	Chapter 7 Audit of Panel Trustee Maureen R. Gaughan	MR-90-95-015
Chapter 7 Audit of Panel Trustee Henry C. Seals	MR-80-95-042	Chapter 7 Audit of Panel Trustee Gary A. Plotkin	MR-90-95-016
Chapter 7 Audit of Panel Trustee Thomas E. Robertson, Jr.	MR-80-95-043	Chapter 7 Audit of Panel Trustee Arturo Cisneros	MR-90-95-017
Chapter 7 Audit of Panel Trustee Frederick S. Wetzel, III	MR-80-95-044	Chapter 7 Audit of Panel Trustee Michael S. Reddig	MR-90-95-018
Chapter 7 Audit of Panel Trustee Jeffrey A. Shadwick	MR-80-95-045	Chapter 7 Audit of Panel Trustee John A. Weil	MR-90-95-019
Chapter 7 Audit of Panel Trustee Harry L. Cure, Jr.	MR-80-95-046	Chapter 7 Audit of Panel Trustee Charles L. Riley, Jr.	MR-90-95-020
Chapter 7 Audit of Panel Trustee Nelson T. Hensley	MR-80-95-047	Chapter 7 Audit of Panel Trustee Raymond Bernal	MR-90-95-021
Chapter 12 Audit of Standing Trustee Carl A. Dengel	GR-80-95-002	Chapter 7 Audit of Panel Trustee Ronald L. Ancell	MR-90-95-022
Chapter 7 Audit of Panel Trustee David Y. Farmer	MR-90-95-001	Chapter 7 Audit of Panel Trustee Eric D. Wolf	MR-90-95-023
Chapter 7 Audit of Panel Trustee Curtis B. Danning	MR-90-95-002	Chapter 7 Audit of Panel Trustee Robert J. Davis	MR-90-95-024
Chapter 7 Audit of Panel Trustee Sheila Fell	MR-90-95-003	Chapter 7 Audit of Panel Trustee Ione Jackman	MR-90-95-025
Chapter 7 Audit of Panel Trustee John M. Wolfe	MR-90-95-004	Chapter 7 Audit of Panel Trustee Louis A. Movitz	MR-90-95-026
Chapter 7 Audit of Panel Trustee Karl T. Anderson	MR-90-95-005	Chapter 7 Audit of Panel Trustee Duke Salisbury	MR-90-95-027
Chapter 7 Audit of Panel Trustee Robert P. Mosier	MR-90-95-006	Chapter 7 Audit of Panel Trustee Suzanne L. Decker	MR-90-95-028
Chapter 7 Audit of Panel Trustee Richard A. Marshack	MR-90-95-007	Chapter 7 Audit of Panel Trustee L. Brooks Anderholt	MR-90-95-029
Chapter 7 Audit of Panel Trustee Samuel R. Biggs	MR-90-95-008	Chapter 7 Audit of Panel Trustee Ellen C. Briones	MR-90-95-030
Chapter 7 Audit of Panel Trustee Jeffrey C. Coyne	MR-90-95-009	Chapter 7 Audit of Panel Trustee Larry L. Bertsch	MR-90-95-031
Chapter 7 Audit of Panel Trustee Max Rush	MR-90-95-010	Chapter 7 Audit of Panel Trustee Wyman W.C. Lai	MR-90-95-032
Chapter 7 Audit of Panel Trustee Franklin C. Adams	MR-90-95-011	Chapter 7 Audit of Panel Trustee Richard W. Hudgins	MR-30-95-001

Chapter 7 Audit of Panel Trustee Archibald C. Magee, Jr.	MR-30-95-002	Chapter 7 Audit of Panel Trustee Roy V. Wolfe, III	MR-30-95-024
Chapter 7 Audit of Panel Trustee Robert D. Harwick, Jr.	MR-30-95-003	Chapter 7 Audit of Panel Trustee W. Stephen Scott	MR-30-95-025
Chapter 7 Audit of Panel Trustee Arnold L. Blasbalg	MR-30-95-004	Chapter 7 Audit of Panel Trustee David H. Savasten	MR-30-95-026
Chapter 7 Audit of Panel Trustee James S. Buis	MR-30-95-005	Chapter 7 Audit of Panel Trustee Lynn P. Harrison, III	MR-31-95-001
Chapter 7 Audit of Panel Trustee H. Jason Gold	MR-30-95-006	Chapter 7 Audit of Panel Trustee John R. Canney, III	MR-31-95-002
Chapter 7 Audit of Panel Trustee Michael B. Feinman	MR-30-95-007	Chapter 7 Audit of Panel Trustee Nathan M. Goldberg	MR-31-95-003
Chapter 7 Audit of Panel Trustee Jillian K. Aylward	MR-30-95-008	Chapter 7 Audit of Panel Trustee Renee F. Davisom	MR-31-95-004
Chapter 7 Audit of Panel Trustee Wilbur W. Bolton, III	MR-30-95-009	Chapter 7 Audit of Panel Trustee Ian J. Gazes	MR-31-95-005
Chapter 7 Audit of Panel Trustee J. Christopher Robinson	MR-30-95-010	Chapter 7 Audit of Panel Trustee John A. Casarow	MR-31-95-006
Chapter 7 Audit of Panel Trustee William D. White	MR-30-95-011	Chapter 7 Audit of Panel Trustee John T. Carroll, III	MR-31-95-007
Chapter 7 Audit of Panel Trustee Joseph Braunstein	MR-30-95-012	Chapter 7 Audit of Panel Trustee Carl P. Izzo, Jr.	MR-31-95-008
Chapter 7 Audit of Panel Trustee Gary W. Cruickshank	MR-30-95-013	Chapter 7 Audit of Panel Trustee Philip J. Danaher	MR-31-95-009
Chapter 7 Audit of Panel Trustee John F. Cullen	MR-30-95-014	Chapter 7 Audit of Panel Trustee Jonathan Kohn	MR-31-95-010
Chapter 7 Audit of Panel Trustee Brian A. Goldman	MR-30-95-015	Chapter 7 Audit of Panel Trustee Gary Ginsberg	MR-31-95-011
Chapter 7 Audit of Panel Trustee Steven H. Greenfield	MR-30-95-016	Chapter 7 Audit of Panel Trustee John W. Hargrave	MR-31-95-012
Chapter 7 Audit of Panel Trustee Sherman B. Lubman	MR-30-95-017	Chapter 7 Audit of Panel Trustee Mark J. Schlant	MR-31-95-013
Chapter 7 Audit of Panel Trustee Gregory M. Wilson	MR-30-95-018	Chapter 7 Audit of Panel Trustee A. Mitchell Greene	MR-31-95-014
Chapter 7 Audit of Panel Trustee Henry C. Ellis	MR-30-95-019	Chapter 7 Audit of Panel Trustee Karen E. Bezner	MR-31-95-015
Chapter 7 Audit of Panel Trustee James R. Wooton	MR-30-95-020	Chapter 7 Audit of Panel Trustee Byron P. Yost	MR-31-95-016
Chapter 7 Audit of Panel Trustee William G. Billingham	MR-30-95-021	Chapter 7 Audit of Panel Trustee Santo J. LaLomia	MR-31-95-017
Chapter 7 Audit of Panel Trustee Kenneth F. Davies	MR-30-95-022	Chapter 7 Audit of Panel Trustee Sanford Feld	MR-31-95-018
Chapter 7 Audit of Panel Trustee Joel I. Sher	MR-30-95-023	Chapter 7 Audit of Panel Trustee Arthur Unger	MR-31-95-019

Chapter 7 Audit of Panel Trustee Lewis J. Pepperman	MR-31-95-020	Chapter 7 Audit of Panel Trustee Bruce H. Levitt	MR-31-95-029
Chapter 7 Audit of Panel Trustee Morris L. Horwitz	MR-31-95-021	Chapter 7 Audit of Panel Trustee Andrew I. Radmin	MR-31-95-030
Chapter 7 Audit of Panel Trustee Deirdre W. Pacheco	MR-31-95-022	Chapter 7 Audit of Panel Trustee Robert J. Musso	MR-31-95-031
Chapter 7 Audit of Panel Trustee Brian S. Thomas	MR-31-95-023	Chapter 7 Audit of Panel Trustee Thomas J. Orr	MR-31-95-032
Chapter 7 Audit of Panel Trustee Joseph R. Gorman	MR-31-95-024	Chapter 7 Audit of Panel Trustee Donald J. Patafio	MR-31-95-033
Chapter 7 Audit of Panel Trustee Mitchell W. Miller	MR-31-95-025	Chapter 7 Audit of Panel Trustee Theodore Liscinski, Jr.	MR-31-95-034
Chapter 7 Audit of Panel Trustee Gerald Kleinbaum	MR-31-95-026	Chapter 7 Audit of Panel Trustee Michael J. Balanoff	MR-31-95-035
Chapter 7 Audit of Panel Trustee Allan B. Mendelsohn	MR-31-95-027	Chapter 7 Audit of Panel Trustee Paul R. Warren	MR-31-95-036
Chapter 7 Audit of Panel Trustee Barbara B. Strauss	MR-31-95-028	Chapter 7 Audit of Panel Trustee Carolyn J. Cooley	MR-31-95-037

## AUDIT REPORTS OF DEPARTMENT OF JUSTICE ACTIVITIES COMPLETED BY OTHERS

Audit of the SMART Program, Sarasota Florida	TJF-40-95-001	Audit of Broward County, Florida	TOP-40-95-008
Audit of CGA Consulting Services, Inc.	TJF-40-95-002	Audit of the Puerto Rico Office of Youth Affairs <u>2/</u>	TOP-40-95-009
Audit of the Florida Restaurant Association	TJF-40-95-003	Audit of the State of Alabama	TOP-40-95-010
Audit of the Coalition of Florida Farmworker Organizations, Inc.	TJF-40-95-004	Audit of Indiana Worker's Compensation Board <u>3/</u>	TJP-50-95-001
Audit of the Coalition of Florida Farmworker Organizations, Inc.	TJF-40-95-005	Audit of Illinois Criminal Justice Information Authority	TJP-50-95-002
Audit of Boys and Girls Clubs of Mobile, Alabama	TJF-40-95-006	Audit of Loyola University of Chicago	TOF-50-95-001
Audit of the National Juvenile Detention Association, Inc.	TJF-40-95-007	Audit of the University of Missouri System	TOP-50-95-002
Audit of the Catholic Community Services, Inc.	TJF-40-95-008	Audit of Northwestern University	TOP-50-95-003
Audit of Baldwin County, Alabama	TJP-40-95-001	Audit of Wayne State University	TOP-50-95-004
Audit of Oakland Park, Florida	TJP-40-95-002	Audit of the University of Michigan	TOP-50-95-005
Audit of Oakland Park, Florida	TJP-40-95-003	Audit of the University of Illinois	TOP-50-95-006
Audit of Union City, Tennessee	TJP-40-95-004	Audit of Wayne State University	TOP-50-95-007
Audit of the Puerto Rico Department of Justice	TJF-40-95-005	Audit of the State of Minnesota	TOP-50-95-001
Audit of the National Conference of Black Mayors, Inc.	TOF-40-95-001	Audit of St. Louis, Missouri	TOP-50-95-002
Audit of the Southern Christian Leadership Conference <u>1/</u>	TOF-40-95-002	Audit of St. Louis, Missouri	TOP-50-95-003
Audit of the Mississippi State University	TOF-40-95-003	Audit of Wayne County, Michigan	TOP-50-95-004
Audit of Florence County, South Carolina	TOP-40-95-001	Audit of Grand Portage Reservation Tribal Council	TOP-50-95-005
Audit of the Metropolitan Government of Nashville and Davidson County, Tennessee	TOP-40-95-002	Audit of Marquette County, Michigan	TOP-50-95-006
Audit of the State of Georgia	TOP-40-95-003	Audit of Montgomery County, Ohio	TOP-50-95-007
Audit of Pompano Beach, Florida	TOP-40-95-004	Audit of the State of Ohio <u>4/</u>	TOP-50-95-008
Audit of the South Carolina's Governor's Office	TOP-40-95-005	Audit of the City of Detroit, Michigan	TOP-50-95-009
Audit of the State of South Carolina	TOP-40-95-006	Audit of the State of Missouri	TOP-50-95-010
Audit of the State of Florida	TOP-40-95-007	Audit of the State of Iowa	TOP-50-95-011
<u>1/</u> Total Questioned Costs - \$4,960		-----	
		<u>2/</u> Total Questioned Costs - \$48,221 Unsupported Costs - \$48,221	
		<u>3/</u> Total Questioned Costs - \$1,854	
		<u>4/</u> Total Questioned Costs - \$40,265 Unsupported Costs - \$40,265	



Audit of Cuyahoga County, Ohio	TOP-50-95-012	Audit of El Paso County, Colorado	TOP-80-95-009
Audit of the National College of District Attorneys	TJF-80-95-002	Audit of the City of Tyler, Texas	TOP-80-95-010
Audit of the Catholic Community Services of Utah and Merillac Transitional Housing Corporation	TJF-80-95-003	Audit of the State of Texas	TOP-80-95-011
Audit of the Boy Scouts of America	TJF-80-95-004	Audit of the Department of Family Services, State of Wyoming	TOP-80-95-012
Audit of the Office of Prosecutor Coordinator, Little Rock, Arkansas	TJP-80-95-001	Audit of the State of Colorado	TOP-80-95-013
Audit of the State of New Mexico Corrections Department	TJP-80-95-002	Audit of the State of South Dakota	TOP-80-95-014
Audit of the State of New Mexico Corrections Department	TJP-80-95-003	Audit of Tarrant County, Texas	TOP-80-95-015
Audit of the State of New Mexico Corrections Department	TJP-80-95-004	Audit of Harris County, Texas <u>1/</u>	TOP-80-95-016
Audit of the State of New Mexico Department of Public Safety	TJP-80-95-005	Audit of the State of Oklahoma <u>2/</u>	TOP-80-95-017
Audit of the Arkansas Crime Information Center	TJP-80-95-006	Audit of the City of Billings, Montana	TOP-80-95-018
Audit of the County of El Paso, Texas	TJP-80-95-007	Audit of the Houston-Galveston Area Council, Texas	TOP-80-95-019
Audit of the Department of Finance and Administration, State of Arkansas	TJP-80-95-008	Audit of the State of Montana	TOP-80-95-020
Audit of Red Horse Lodge, Fort Thompson, South Dakota	TOF-80-95-001	Audit of Find the Children	TJF-90-95-001
Audit of New Mexico State University	TOF-80-95-002	Audit of International Self Help Services, Inc.	TJF-90-95-002
Audit of New Mexico State University	TOF-80-95-003	Audit of the Spiritual Dimension in Victim Services	TJF-90-95-003
Audit of Baylor College of Medicine	TOF-80-95-004	Audit of the Vanished Children's Alliance	TJF-90-95-004
Audit of the ARC of the United States	TOF-80-95-005	Audit of Search Group, Inc.	TJF-90-95-005
Audit of the ARC of the United States	TOF-80-95-006	Audit of the National Council on Crime and Delinquency	TJF-90-95-006
Audit of New Mexico State University	TOF-80-95-007	Audit of the National Indian Justice Center, Inc.	TJF-90-95-007
Audit of Baylor College of Medicine	TOF-80-95-008	Audit of the Hawaii Department of Attorney General	TJP-90-95-001
Audit of the Santa Clara Indian Pueblo	TOP-80-95-001	Audit of the Republic of Palau <u>3/</u>	TOP-90-95-001
Audit of the Oglala Sioux Tribe	TOP-80-95-002	Audit of the Republic of Palau <u>4/</u>	TOP-90-95-002
Audit of Yellowstone County, Montana	TOP-80-95-003	Audit of the County of Los Angeles, California	TOP-90-95-003
Audit of the State of Louisiana	TOP-80-95-004	Audit of the State of Arizona	TOP-90-95-004
Audit of Boulder County, Colorado	TOP-80-95-005	Audit of the City of Los Angeles, California	TOP-90-95-005
Audit of the Southern Ute Indian Tribe, Colorado	TOP-80-95-006	-----	
Audit of Douglas County, Colorado	TOP-80-95-007	<u>1/</u> Total Questioned Costs - \$160,530	
Audit of the City of Austin, Texas	TOP-80-95-008	<u>2/</u> Total Questioned Costs - \$1,575	
		<u>3/</u> Total Questioned Costs - \$1,140	
		<u>4/</u> Total Questioned Costs - \$3,576	

Audit of the State of Nevada	TOP-90-95-006	Audit of the National Victims Center <u>2/</u>	TJF-30-95-010
Audit of Canyon County, Idaho	TOP-90-95-007	Audit of the National Organization for Victim Assistance, Inc.	TJF-30-95-011
Audit of the City of Oakland, California	TOP-90-95-008	Audit of the National Alliance for Safe Schools	TJF-30-95-012
Audit of Hawaii Department of Human Services	TOP-90-95-009	Audit of the Pretrial Services Resource Center	TJF-30-95-013
Audit of the University of California	TOP-90-95-010	Audit of the National Victims Center <u>3/</u>	TJF-30-95-014
Audit of Douglas County, Oregon	TOP-90-95-011	Audit of the Center for Effective Public Policy	TJF-30-95-015
Audit of Pepperdine University	TOP-90-95-012	Audit of the Phi Alpha Delta Public Service Center	TJF-30-95-016
Audit of the City of Monterey Park, California	TOP-90-95-013	Audit of the Institute for Behavior and Health	TJF-30-95-017
Audit of the Institute for Social Analysis	TJF-30-95-001	Audit of the Aspen Systems Corporation	TJF-30-95-018
Audit of the Consortium of Universities of the Washington Metropolitan Area	TJF-30-95-002	Audit of the Crime Control Institute <u>4/</u>	TJF-30-95-019
Audit of the Public Administration Services	TJF-30-95-003	Audit of the National Criminal Justice Association	TJF-30-95-020
Audit of the Police Executive Research Forum	TJF-30-95-004	Audit of the District of Columbia Public Safety Cluster	TJP-30-95-001
Audit of the National Center for Missing and Exploited Children	TJF-30-95-005	Audit of Gallaudet University	TOF-30-95-001
Audit of the National Center for State Courts <u>1/</u>	TJF-30-95-006	Audit of the University of Maryland System	TOP-30-95-001
Audit of the National Council of Agriculture Employers	TJF-30-95-007	Audit of Arlington County, Virginia	TOP-30-95-002
Audit of the Council of Better Business Bureaus' Foundation	TJF-30-95-008	Audit of the City of Baltimore, Maryland	TOP-30-95-003
Audit of the Jefferson Institute for Justice Studies	TJF-30-95-009		
<hr/>		<hr/>	
<u>1/</u> Total Questioned Costs - \$4,992		<u>2/</u> Total Questioned Costs - \$3,641 Unsupported Costs - \$3,441	
		<u>3/</u> Total Questioned Costs - \$2,010	
		<u>4/</u> Total Questioned Costs - \$187 Unsupported Costs - \$187	

**INSPECTION REPORTS**  
**October 1, 1994 - March 31, 1995**

**Crisis Management Teams in the Bureau of Prisons**

**Process for Imposing Visa Fines in the Immigration and Naturalization Service**

**Court Security Officer Program in the United States Marshals Service**

**The Reporting of Actions Taken to Correct Selected Material Weaknesses by the Department of Justice**

**Americans with Disabilities Act Technical Assistance Grant Program**

**Employment Authorization Document Program in the Immigration and Naturalization Service**

### ***Glossary of Terms***

The following are definitions of specific terms as they are used in the report.

<b>Border Crosser Card:</b>	An INS identification card (Form I-586) issued to Mexican nationals residing along the border in Mexico that permits entry into the U.S. for shopping or visits of short duration.
<b>Disallowed Cost:</b>	A questioned cost that management has sustained or agreed should not be charged to the Government.
<b>Draft:</b>	A negotiable instrument that does not immediately expend funds from the U.S. Treasury when issued. Funds paid to the payee are provided by a third party, the contracting bank. As such, drafts are an alternate payment method for cash and an effective tool for reducing cash held by Federal agencies.
<b>Employment Authorization Document:</b>	An INS document (Form I-688B) issued to aliens who have been granted permission to be employed in the U.S., but are not permanent residents or citizens.
<b>Final Action:</b>	(a) The completion of all actions that the management of an establishment has concluded are necessary with respect to the findings and recommendations included in an audit; and (b) in the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.
<b>Green Card:</b>	INS Alien Registration Receipt Card (Form I-151 or Form I-551).
<b>OIG Referrals:</b>	Matters referred to components within the Department of Justice for investigation or other action when criminal prosecution of the alleged misconduct is not foreseeable, and when the matter raises administrative issues involving lower-ranking employees. When a matter is referred, the component is to provide the OIG with the results of the referral, which may include investigative findings and administrative action taken by the component.
<b>Information:</b>	Formal accusation of a crime made by a prosecuting attorney as distinguished from an indictment handed down by a grand jury.
<b>Inspection Advisory Notice:</b>	Method of bringing exigent issues to management's attention while inspections work is still ongoing or to share information on a subject matter outside the defined scope of a review.

<b>Middleman:</b>	An individual who serves as a dealer between the producer of documents, drugs, etc., and the purchaser.
<b>Questioned Cost:</b>	Cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.
<b>Recommendation that Funds be Put to Better Use:</b>	Recommendation by the OIG that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including (a) reductions in outlays; (b) deobligation of funds from programs or operations; (c) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (d) costs incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (e) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (f) any other savings which are specifically identified.
<b>Recovered Funds:</b>	Funds returned to the Department or the U.S. Treasury as the result of an investigation.
<b>Restitution Funds:</b>	Reimbursements ordered by courts as part of a criminal sentence or civil or administrative penalty.
<b>Seizures:</b>	Property, including cash, real estate, vehicles, etc., used or acquired through illegal activities, that is confiscated by law enforcement officials. A decision is made by a court or civil authority regarding what will be done with the seizure.
<b>Special Needs Offenders:</b>	Physically disabled, mentally ill, mentally retarded, chronically ill, female, and geriatric persons, as defined by the American Correctional Association.
<b>Unsupported Cost:</b>	Cost that is questioned by the OIG because the OIG found that, at the time of the audit, such cost is not supported by adequate documentation.

## APPENDIX 4

### ***REPORTING REQUIREMENT INDEX***

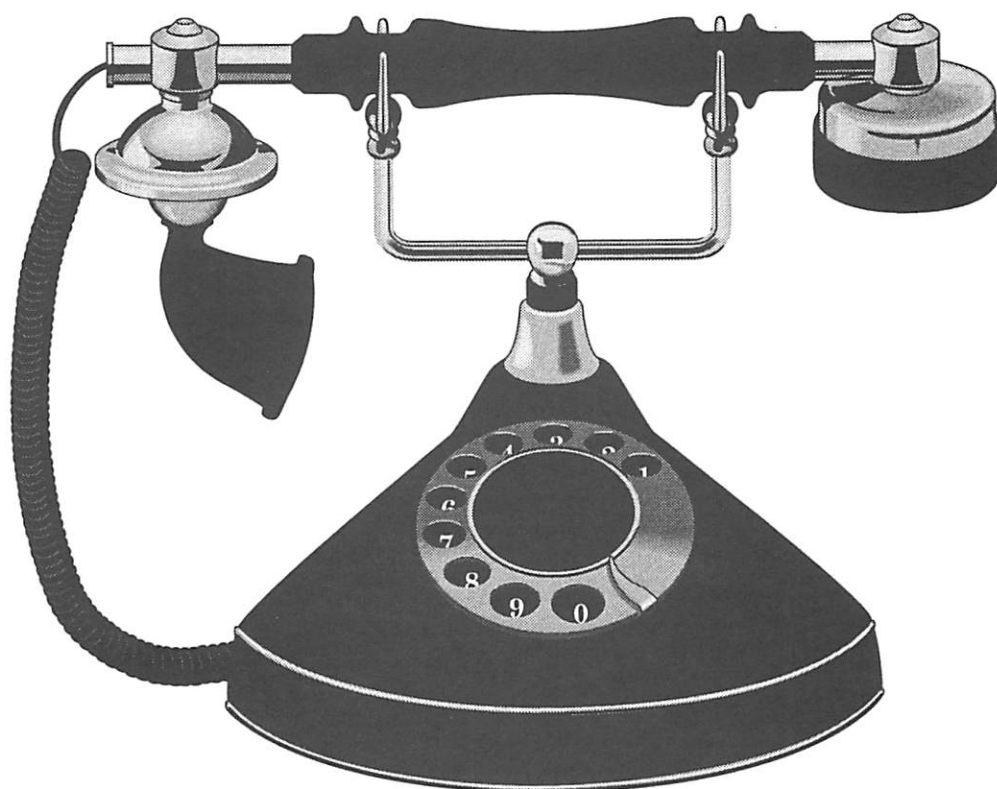
---

*The Inspector General Act of 1978, as amended (1988), specifies reporting requirements for semiannual reports. The requirements are listed below and indexed to the applicable pages.*

IG Act References	Reporting Requirement	Page
Section 4(a)(2)	Review of Legislation and Regulations	5
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	7 to 25
Section 5(a)(2)	Significant Recommendations for Corrective Action	15 to 25
Section 5(a)(3)	Prior Significant Recommendations Unimplemented	None
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	7 to 13
Section 5(a)(5)	Informations Refused	None
Section 5(a)(6)	Listing of Audit Reports	A-1 to A-12
Section 5(a)(7)	Summary of Significant Reports	15 to 25
Section 5(a)(8)	Audit Reports--Questioned Costs	20
Section 5(a)(9)	Audit Reports--Funds To Be Put To Better Use	20
Section 5(a)(10)	Prior Audit Reports Unresolved	19
Section 5(a)(11)	Significant Revised Management Decisions	None
Section 5(a)(12)	Significant Management Decisions with Which OIG Disagreed	None



Call the DOJ OIG Hotline.  
Your call may save  
the government millions of dollars.



**1-800-869-4499**

Or Write:  
P.O. Box 27606  
Washington, D.C.  
20038-7606

